

Hall of Records
Commission

EST FOR RECORDS RETENTION

Submitted to the Records Manag

Hall of Records Commission

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Division

SCHEDULE
NO. **121**PAGE
NO. **1.**

1. Requesting Agency

SOMERSET COUNTY

2. Division or Bureau of Requesting Agency

SUPERVISOR OF ASSESSMENTS

3. Authorization Requested (Check only one of the squares below).

☐ **A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☒ **B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ **C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1. ASSESSMENT BOOKS

Size: 11" x 18" x 4"

Dates: 1852 - -

Quantity: 130 volumes

File Arrangement: By district

Index: Tab index to name

Audit: Annual outside audit and State audit

The Assessment Books compiled by the Supervisor of Assessments, are the evaluation of the real and personal property owned in each tax district of the County. Assessment Books, arranged by districts and alphabetically by the names of the taxpayers, contained both personal and real property assessments until 1948. Since 1948, the personal property assessments for the entire county have been maintained in two volumes.

The personal property assessment shows the assessed value of furniture, livestock, equipment and other personal property subject to taxation. The real property assessment includes the name of the land and situation, size, improvements, and the assessed value. Assessments may be appealed to the Board of County Commissioners who are authorized to abate or increase the assessments. Entries are made in the Assessment Books from the Assessment Cards, and Personal Property Schedules. Transfers of property, as well as abatements and increases authorized by the Board of County Commissioners, are noted in the Assessment Books. The current Assessment Books are maintained in the office of the Board of County Commissioners.

RECOMMENDATION: RETAIN PERMANENTLY; TRANSFER TO THE HALL OF RECORDS ALL VOLUMES PRIOR TO 1930

APPROVED
HALL OF RECORDS COMMISSION

Assessment Book
(Personal Property)
1892-1895
Transferred
6/26/58

Agency, Division or Bureau Representative

Robert C. Long - Pres. Somerset County Comm. *April 30, 1958*

Signature

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

5/28/58
Date

Archivist

JUN 9 1958
Date

Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
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2. ASSESSMENT CARDS

Size: 8½" x 11"

Dates: 1939 - -

Quantity: 27 file drawers (40 cubic feet)

File Arrangement: By district and name of taxpayer

The Assessment Cards were formerly 4" x 10" in three colors, for lots, small acreage, and farms. This system has been superseded by a two-color 8½" x 11" card system for farms and residential property. The cards will be current for five assessment years. The recommendation below applies to both the old and new Assessment Cards.

RECOMMENDATION: RETAIN FOR SIX YEARS OR UNTIL SUPERSEDED, WHICHEVER IS LATER, AND THEN DESTROY.

3. TAX MAPS

Size: 18" x 30" x 1"

Quantity: 1 volume

File Arrangement: By district

This is a new record consisting of outline maps of the fifteen voting districts prepared by the State Tax Commission. When completed, they will show the amount of the assessment for each parcel of land, the sale price, if sold, the acreage, and the liber and folio of the entry in the Assessment Books.

RECOMMENDATION: RETAIN PERMANENTLY.

4. SCHEDULE AND RETURNS OF PERSONAL PROPERTY

Dates: 1938 - -

Quantity: 2 file drawers (3 cubic feet)

File Arrangement: By year and name of taxpayer

Annual Accumulation: 1 cubic foot

Audit: Annual outside audit and State audit

Two classes of personal property returns are filed annually with the Supervisor of Assessments by the owners of farms and estates and individuals and firms as follows:

A. Farms and Estates: Shows the date, the owner's name and address, location of the property, description, livestock, machinery and tools, furniture, and other taxable personal property.

B. Individuals and Firms: Shows the date, the owner's name and address, the trading name and amount

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APPROVED BY
BOARD OF PUBLIC WORKS

JUN 9 1958

STAMPED

REQUEST FOR RECORDS RETENTION SCHEDULE
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Works.

of business transacted, furniture and equipment, physical inventory, vehicles, aircraft or watercraft owned, livestock, and other taxable personal property.

The information from these returns is entered in the Assessment Books, a permanent record.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

5. INCREASE AND DECREASE IN ASSESSMENT NOTICES

Size: 5" x 8"

Dates: 1920 - -

Quantity: 1 file drawer

File Arrangement: Chronological

Disposable Amount: 1 cubic foot

Audit: Annual outside audit and State audit

For each increase or decrease in an assessment authorized, the Board of County Commissioners submits a notice to the Supervisor of Assessments and to the Treasurer for the correction of their records. The notice shows the name and address of the taxpayer, the district, the levy year, the amounts assessed on land and buildings or personal property, the reason for the change in the assessment. After the increase or decrease has been recorded in the Assessment and Tax Roll Books a notation of the recording is made on each notice.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

6. REAL ESTATE TRANSFER CARDS

Size: 3" x 5" cards

Dates: 1940 - -

Quantity: 1 file drawer

File Arrangement: By name of grantor

This file is used in preparing the Quarterly Report made by the Supervisor to the State Tax Commission on transfers of County real estate. The information appearing on the cards, which also is in the Assessment Books, is taken from the deeds recorded by the Clerk of the Circuit Court. The cards show the names of the grantor and the grantee, the location of the property, the land and building assessments, the dates and amounts of mortgages if any, and the names of the mortgagors and mortgagees and the consideration.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

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JUN 9 1958

SECRETARY

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7. GENERAL CORRESPONDENCE

Dates: 1930 - -

Quantity: 1 file drawer

File Arrangement: By subject

This file contains correspondence with taxpayers and county and State agencies regarding assessment matters.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY.

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HALL OF RECORDS COMMISSION

APPROVED BY
BOARD OF PUBLIC WORKS

JUN 9 1939

W. Meluskey
SECRETARY